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1923

ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

AMHERST, N. H.

FOR THE

Year Ending January 31, 1924

Also Officers of School District

For the Year Ending June 30, 1923

MILFORD, N. H.
THE CABINET PRESS
1924

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TOWN OFFICERS FOR 1923-1924

Moderator
L. F. WYMAN

Selectmen
WALLACE CHILSON PERCY M. ODELL
LOUIS E. CLARK

School Board
M. W. PERRY GEORGE W. GOODALE
FANNIE L. CLARK

Town Treasurer
F. W. BROWN

Tax Collector
M. W. PERRY

Town Clerk
W. W. SLOAN

Road Agent
J. H. DODGE

Auditors
C. P. DODGE G. W. PUTNAM

Supervisors of Check List
H. H. WILKINS F. W. BROWN M. W. PERRY

Health Officer
W. W. GOODALE

Fire Wards
W. W. SLOAN, F. O. STEVENS, A. L. MARTIN

Forest Fire Warden
W. W. SLOAN

Trustees of Trust Funds
H. H. WILKINS, W. W. GOODALE, H. W. PERRY

Surveyors of Wood, Bark and Lumber
FRED W. HUBBARD VOSCOE PLUMMER

Warrant for Town Meeting

To the Inhabitants of the town of Amherst, N. H., in the County of Hillsborough in state state, qualified to vote in town affairs:

You are hereby notified to meet at Town Hall in said town on Tuesday, the eleventh day of March next, at nine of the clock in the forenoon, to act upon the following subjects.

1. To elect one Selectman for a term of three years.

2. To choose all other town officers for the year ensuing.

3. To bring in your votes for the election of Delegates at Large, Alternate Delegates at Large, District Delegates, Alternate District Delegates, to the National Conventions of the Democratic and Republican parties, to be held for the purpose of nominating party candidates for President and Vice President of the United States.

4. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations for the same.

5. To see if the town will vote to sell to Mrs. Kitty Downs one hundred feet frontage of the town lot for $100.00.

6. To see if the town will vote to increase the salary of the Town Treasurer from $90.00, the present salary, to $125.00.

7. To see if the town will vote to raise and appropriate the sum of $200.00 for rent of Clark's Hall for basketball for a term of five months.

8. To see if the town will vote to raise and appropriate the sum of $700.00 for the purchase of a Ford ton

truck with dump body, for the Highway department.

9. To see what action the town will take in regard to paying tuition to Nashua High School for those students who now or will in the future live in that part of Amherst situated near the village of South Merrimack.

10. To see if the town will vote in conjunction with the town of Mont Vernon to abolish the Amherst school district tax in Mont Vernon. Thereafter Mont Vernon to pay all expenses of students from Mont Vernon attending the schools of Amherst.

11. To see if the town will vote to insure its employees against accident and raise and appropriate money for the same.

12. To see if the town will vote to raise and appropriate the sum of $500.00 for repairs on the so-called Hollis road, work to be done early in the spring. This road leads from Mr. Farley's on the Nashua state road to the Hollis line.

13. To see if the town will vote to collect the garbage daily at Lake Baboosic and raise and appropriate money for the same.

14. To see if the town will vote to instruct its officials to enforce the existing laws regulating sanitary conditions at Lake Baboosic.

15. To see if the town will vote to place ten street lights at Lake Baboosic and raise and appropriate $100.00 for the installation and care of same.

16. To transact any other business that may legally come before said meeting.

Given under our hand and seal this twenty-third day of February, nineteen hundred and twenty-four.

WALLACE CHILSON,
PERCY M. ODELL,
LOUIS E. CLARK,
Selectmen of Amherst.

Inventory of Town for 1923

Improved and unimproved land & buildings		$881,447 00
Horses, 239		28,375 00
Asses and mules, 3		385 00
Oxen, 4		410 00
Cows, 634		34,040 00
Other neat stock, 83		3,350 00
Fowls, 3394		3,394 00
Portable mills		1,200 00
Wood, lumber, etc		36,105 00
Money on hand, at interest, or on deposit		21,538 56
Stocks in trade		18,000 00
Boats and launches		75 00
Aqueducts		1,150 00
Vehicles		5,125 00
		$1,034,594 56
Number of polls	532	
Amount of Exemptions	$6000 00	
Amount of taxes	$28,335 60	
Tax	2.50	

Appropriations for 1923-1924

Town officers	$1200 00
Town officers' expenses	400 00
Election and registration	50 00
Town Hall	250 00
Fire Department	700 00
Vital statistics	20 00
State Aid Maintenance	700 00
Trunk Line Maintenance	300 00
State Aid Construction	1500 00
Town Maintenance	3000 00
Bridges	850 00
Street Lighting	900 00
General Expense of Department	300 00
Moth Extermination	250 00
Library	300 00
Town Poor	300 00
Memorial Day Exercises	125 00
Parks and Playgrounds	100 00
Cemeteries	500 00
Clock	15 00
Interest on Trust Funds	141 00
Interest on Serial Notes	200 00
Interest on Baboosic Trunk Line Notes	100 00
Town Debt	1000 00
State Tax	3000 00
County Tax	1985 74
Schools	11084 00
Police Department	200 00
Snow	1000 00
Poor Farm Cemetery, New Fence, etc	50 00
To paint the part of Church owned by Town	250 00

White Pine Blister	400 00
Snow Scraper	100 00
	$29,770 74

ESTIMATED EXPENSES FOR ENSUING YEAR

1	Town officers salaries	$1300 00
2	Town officers' expenses	500 00
3	Election and registration	50 00
4	Town hall	200 00
5	Fire department	700 00
6	Vital statistics	20 00
7	Street lighting	900 00
8	General expense of department	300 00
9	Moth extermination	250 00
10	Library	300 00
11	Town poor	300 00
12	Memorial day exercises	100 00
13	Parks and playgrounds	200 00
14	Cemeteries	500 00
15	Clock	15 00
16	Interest on Trust Funds	141 40
17	Interest on Serial Notes	160 00
18	Interest on Baboosic Trunk Line Notes	100 00
19	Town Debt	1000 00
20	State tax	2185 00
21	County tax	2200 00
22	Schools	15,500 00
23	Police department	200 00
24	Health department	100 00
25	Town maintenance	3500 00
26	Bridges	500 00
27	Snow	500 00

State Requirements of Roads

28	State Aid maintenance $1450 for oil on two miles of road joining Bedford line; $550 for patrolman on improved parts of Milford-to-Manchester road.	2000 00

29	Trunk Line Maintenance $650 for oil top on Southside Trunk Line; $450 for Patrolman.	1100 00
30	Town Road Maintenance Patrolman for unimproved parts of Milford to Manchester road.	450 00
31	Trunk Line Construction	1551 00
		$36,822 40

Report of Town Treasurer

Dr.

Cash on hand Feb. 1, 1923	$2619 84
M. W. Perry, collector 1922 taxes	3775 10
M. W. Perry ,collector, 1923 taxes	24337 78
M. W. Perry, collector, abatements 1922 taxes	574 81
M. W. Perry, collector, int. '22 taxes	71 32
State Treas., savings bank tax	1970 76
State Treas., railroad tax	755 22
State Treas., highway dept.	1321 25
State Treas., forestry dept.	50 69
County Treas., paupers	1213 31
Trustees Trust Fund, Fiske Highway fund	91 01
Souhegan Nat'l Bank, notes in anticipation of taxes	7200 00
Town of Mont Vernon, school tax	39 27
Town of Hopkinton, sale snow roller	125 00
E. Newman, junk license	5 00
Sam Nalibow, junk license	5 00
L. Girouard, pedler's license	5 00
C. E. Crockett, pool license	5 00
Mrs. A. M. Ryan, bowling alley license	15 00
J. O. Hodgman, Mt. Vernon St. sidewalk	10 50
Geo. Jenkins, Mont Vernon St. sidewalk	31 00
Chas. L. Chase, spray bill (1922)	60
E. C. Emerson, spray bill (1922)	60
Mrs. E. W. Nichols, spray bill (1922)	3 50
Addie Morse, spray bill (1923)	2 00
Mrs. S. B. Huntee, spray bill (1923)	1 00
Chas. L. Chase, spray bill (1923)	50.

Benj. F. McNamee, spray bill (1923	1 00	
Mrs. Geo. Spalding, spray bill (1923)	2 00	
Lizzie Hill, spray bill (1923)	5 00	
Millard L. Goodale, spray bill (1923	1 00	
Percy M. Odell, use of pump	2 00	
James H. Atkinson, police dept.	17 00	
John Pesterfield, arsenate lead	20 00	
Ernest H. Peaslee, roof paint	14 38	
Ernest H. Peaslee, rebate fire bill	1 40	
J. H. Dodge, E. J. Bartlett, overpaid	4 00	
J. H. Dodge, rebate Frank Hartshorn Co. bill	7 00	
J. H. Dodge, plank sold	3 00	
L. F. Wyman, sale cemetery lots	39 00	
W. W. Sloan, fire dept.	70 75	
W. W. Sloan, auto permits (1922)	45 07	
W. W. Sloan, auto permits (1923)	1719 68	
W. W. Sloan, dog taxes (1923)	124 20	
W. W. Sloan, rent of town house: Grange $50; Cong'l Church $2; Ladies Char. Ass'n. $12; Baptist church $1	65 00	
		$46371 54

Cr.

Paid on selectmen's orders	$43,987 37	
Cash in town treasury	2384 17	
		$46371 54

RECAPITULATION

Whole amount received	$46371 54
Paid on selectmen's orders	43987 37
Cash in town treasury	2384 17
Amount of uncollected taxes	3997 82
Due from State Treas., highway state	

aid construction	800 00	
Due from State Treas., Forestry dept.	65 03	
		$7247 02

Notes Outstanding

Serial Notes (Souhegan bridges) at 4%		
Mrs. Clara H. Kendall	500 00	
John A. Boutelle	500 00	
Harlan P. Bradford	3000 00	
		4000 00
Baboosic road loan at 5%		
John A. Boutelle		1000 00
Cemetery Funds note at 4%		
Trustee of Trust Funds		3535 00
Loan on Milford road		
M. W. Perry		1000 00
Short-term notes, Souhegan Nat'l Bank		3500 00
Amount due Amherst School District		2700 00
		$15,735 00
Amt. of town indebtedness Jan. 31, 1924		$8,487 98

FREDERICK W. BROWN,
Amherst Town Treasurer.

Amherst, N. H., February 4, 1924.

We hereby certify that we have this day examined the foregoing accounts and find them correctly cast and properly vouched.

C. P. DODGE,
GEORGE W. PUTNAM,
Auditors.

Report of Selectmen

Town Officers' Salaries:

W. Chilson, Feb. 1, '23 to Jan. 31, '24	$292 50	
P. M. Odell, Feb. 1, '23 to Jan. 31, '24	257 50	
L. E. Clark, Mar. 16, '23 to Jan 31, '24	217 50	
E. H. Peaslee, Feb 1, '23 to Mar 13, '24	58 86	
F. W. Brown, Treasurer	90 00	
F. W. Brown, Supervisor	10 00	
M. W. Perry, Tax Collector	200 00	
M. W. Perry, Supervisor	10 00	
W. W. Sloan, Town Clerk	80 00	
L. F. Wyman, Moderator	5 00	
L. F. Wyman, Sexton	35 00	
Harold H. Wilkins, Supervisor	10 00	
C. W. Going, Clerk of Trust Funds	50 00	
C. P. Dodge, Auditor	5 00	
H. B. Burtt, Auditor	5 00	
		$1326 36

Town Officers' Expenses:

L. E. Clark, use of auto	12 00
P. M. Odell, use of auto	6 00
W. Chilson, stamp and pad	1 08
F. W. Brown, stationery, etc.	9 50
M. W. Perry, bonds for officers	27 00
New England Tel. & Tel. Co.	18 92
H. B. Burtt, stamps for inventories, etc	20 57
W. P. Farmer, assessors' association	4 00
W. B. Rotch, ins. on church	25 00
Cabinet Press, stationery, notices, etc.	30 95
W. B. Rotch, exp. of railroad hearing	27 50
Cabinet Press, town reports	249 90
Taggart, Tuttle, Wyman & Starr, legal advice	5 00

Edson C. Eastman Co., supplies	19 25	
Emma L. Clark, clerical work	27 00	
Augustus Peterson, work and material	18 25	
Pauline M. Clark, clerical work	1 00	
A. L. Keyes, deed	1 00	
A. L. Martin, office supplies	2 13	
Annie E. White, transfers of deeds	5 92	
Automotive Service Bureau	10 16	
		522 13

Election and Registration:

Geo. P. Bennett, ballot inspector	5 00	
Marion L. Dodge, ballot inspector	5 00	
R. J. Ford, ballot inspector	4 00	
Secretary of State	75	
		14 75

Town Hall:

W. B. Rotch, insurance	62 50	
F. C. Taylor, labor and material	14 42	
A. L. Martin, supplies	12 94	
L. S. Wyman, exchange of shades	6 00	
A. W. Converse, labor and material	6 88	
Lizzie N. West, labor	5 35	
Gus Peterson, labor and material	5 95	
W. W. Sloan, janitor	50 00	
Souhegan Valley Elec. Co.	32 55	
		196 59

Police Department:

Geo. H. Parker	7 50	
R. J. Atkinson, drowning case	5 00	
A. J. Sweeney, drowning case	10 00	
Clark's Garage, various cases	33 50	
A. L. Martin, supplies	2 40	
J. H. Dodge, drowning case	2 39	
L. F. Wyman, drowning case	15 00	

Percy Hilliard,	2 00	
Eugene Gaucher, drowning case	5 00	
Tonella & Sons, drowning case	5 80	
James H. Atkinson	123 50	
		212 09

Fire Department:

A. L. Martin, fire warden	15 00
F. O. Stevens, fire warden	15 00
W. W. Sloan, chief fire warden	25 00
Charles Pherson, labor and material	7 00
F. C. Taylor, labor and supplies	35 80
W. W. Sloan, care of fire house	60 00
W. W. Sloan, forest fire warden	25 00
W. W. Sloan, Merchant's forest fire	25 30
W. W. Sloan, Conrad fire	42 70
W. W. Sloan, C. J. Upham lot fire	25 68
W. W. Sloan, Ponemah fire	35 55
W. W. Sloan, near Mt. Vernon line	14 05
W. W. Sloan, chimney fires	8 40
W. W. Sloan, Blair fire	7 12
A. L. Martin, hose repairing tool, etc.	32 68
A. L. Martin, supplies	18 40
A. L. Martin, supplies	13 31
A. L. Martin, supplies	11 28
A. L. Martin, supplies	16 01
A. L. Martin, supplies	6 48
A. L. Martin, supplies	4 51
A. L. Martin, supplies	2 02
A. L. Martin, fire	1 05
Mark Bennett, shoveling snow	15 05
L. F. Wyman, pay of firemen	200 00
M. W. Perry, insurance	18 75
Arthur Daniels, service at lake	5 00
Clark's garage, drawing coal and Trombley's fire	5 00

Clark's garage, supplies and labor	7 45	
W. B. Rotch, insurance	9 00	
Forrest Peterson, shoveling snow	16 10	
U. S. Rubber Co., 500 ft. new hose	318 50	
H. R. Locke, battery charged	1 75	
Souhegan Auto & Elec. Co., repairs and supplies	6 50	
Lemuel Fuller, wood	3 00	
Ralph Nelson, service at lake	4 50	
Lester Hayden, fire near Hollis line	7 55	
J. J. Casey, Ponemah fire	26 70	
J. J. Casey, forest fire	11 50	
Gus Peterson, labor and material	11 48	
Cornelius Callahan, express	55	
Souhegan Valley Elec. Co.	14 15	
		1129 87

Note:

Paid town by Forestry Dept.	50.69
Due from Forestry Dept.	65.03
	$116.72

Moth Extermination:

Woods Cash Store, arsenate of lead	100 00	
W. B. Rotch, accident policy	17 00	
Milford Mach. Works & Garage, labor and material	4 70	
Paul Whiting, labor	65 00	
Roy Aiken, horse and labor	78 00	
A. L. Martin, supplies	2 45	
Clark's garage, gasoline, etc.	2 35	
Cabinet Press, poison cards for trees	4 11	
		273 61

Note: Received $20.00 from sale of arsenate of lead

Town Clerk:

W. W. Sloan	15 00

Health Department:

W. W. Goodale.	17 38	
James H. Atkinson	8 00	
Dr. Oscar Burns	21 00	
John H. Dodge, work on dump	12 93	
Clark's garage	21 00	
Clark's garage	16 50	
		96 81

Vital Statistics:

W. W. Sloan	6 50

State Aid Maintenance:

Harlan P. Odell	532 32	
Edward P. West	393 42	
John H. Dodge	192 95	
Edward P. West	22 75	
		1141 44

Trunk Line Maintenance

Wm. B. Crooker	710 43	
J. A. Casey	71 00	
B. and M. R. R., freight	100 09	
J. H. Dodge	46 00	
J. H. Dodge	86 62	
		1014 05

Town Board Maintenance:

E. P. West	360 45

State Aid Construction:

J. H. Dodge	2333 07

Note: There is $800.00 due from state on this account

Town Maintenance:

J. H. Dodge	3838 51

Snow:

J. H. Dodge		1664 00

Bridges:

J. H. Dodge		858 45

General Expense of Highway Department

F. W. Brown, signs	16 50	
F. W. Brown, damage to property	5 00	
J. H. Dodge, freight on snow roller	20 72	
J. H. Dodge, collecting ashes	30 00	
J. H. Dodge, putting up signs	7 17	
J. H. Dodge, clean-up day	23 51	
John Hanson, water	2 00	
L. F. Wyman, water	35 00	
Elizabeth Nichols, water	32 00	
Frank Noyes, water	10 00	
Frank Hartshorn Co., water	3 00	
C. P. Wheeler, water	3 00	
Thomas Harvell, water	3 00	
Harry Boutelle, water	3 00	
F. C. Taylor, water	10 00	
Geo. Spencer, snow scraper	100 00	
Lemuel Fuller, housing snow roller	10 00	
Eugene C. Rumrill, snow roller	282 54	
A. W. Converse, painting	1 50	
F. C. Taylor, labor and material	3 80	
M. D. Clark, oiling road front town hall	10 00	
A. L. Martin, bulbs for lights	1 05	
		612 79

Street Lighting:

Souhegan Valley Elec. Co.	779 02	
A. L. Martin, bulbs for traffic lights	1 40	
John H. Dodge, labor	1 45	
Clark's garage, labor on traffic lights	4 55	

John B. Varick Co., lamps for Lake Baboosic	21 75	
Clark's garage, labor on traffic lights	80	
C. E. Crockett, oil for lamps at Lake Baboosic	3 00	
Souhegan Valley Elec. Co.	1 55	
		813 52

Library:

M. W. Perry, insurance	15 00	
Flora A. Hanson	300 00	
A. W. Converse, painting	10 00	
		325 00

Town Poor:

F. C. Taylor, coal	6 00	
Conry Sisters	240 00	
J. H. Parkhurst, wood, Conry sisters	30 00	
		276 00

County Poor:

Dr. Oscar Burns, Louis Doucette	157 75	
James H. Atkinson, feeding tramps	4 00	
Ida E. Sprague, board of children	312 00	
Lemuel Fuller, wood for Doucette	136 00	
A. L. Martin, goods for Geo. Merrill	88 07	
A. L. Martin, goods for Louis Doucette	10 00	
A. L. Martin, goods for A. N. Linscott	38 00	
A. L. Martin, goods for Medora Strevens and Wm. Webster	32 35	
		778 17

Note: Amount due from County $112.00

Memorial Day:

F. W. Brown	78 33	
A. W. Converse, painting flag pole	5 00	
A. L. Martin, supplies	1 88	
		85 21

Parks and Playgrounds:

J. H. Dodge, cleaning park	61 54	
J. H. Dodge, putting up fence on W. D. Clark memorial field	73 56	
J. H. Dodge, labor	9 91	
J. H. Dodge, labor	1 59	
John H. Parkhurst, labor	21 50	
John H. Parkhurst, labor on W. D. Clark memorial field	25 00	
L. E. Clark, freight on wire	2 57	
John B. Varick Co., wire for fence W. D. Clark memorial field	55 50	
E. C. Emerson, trimm'g trees in park	4 03	
A. L. Martin, wire fencing	2 50	
		257 70

Cemeteries:

L. F. Wyman, B. F. Foster hearse	20 00	
A. A. Jenkins, labor	9 00	
L. F. Wyman, truck and labor	14 00	
L. F. Wyman, labor	18 75	
L. F. Wyman, labor	28 00	
L. F. Wyman, truck and labor	73 50	
L. F. Wyman, hearse, truck, labor	75 75	
L. F. Wyman, hearse, truck, labor, horse and cart	57 75	
L. F. Wyman, labor truck, horses, horse and cart	121 35	
B. F. Foster, hearse	10 00	
Thomas Harvel, mowing grass No. 9	4 00	
F. C. Taylor, labor and material	19 80	
L. E. Crowther, labor cemetery Dis. 3	10 00	
John H. Parkhurst, posts for poor farm cemetery	10 00	
John B. Varick Co., steel rod	4 88	
Geo. L. Goodale, No. 3 cemtery, labor and materials	29 80	

C. A. Pettingale, labor poor farm cemetery	10 00	
Chas. Pherson, labor & supplies on hearse	39 75	
Chas. Pherson, cutting tree	5 50	
James H. Atkinson, labor poor farm cemetery	10 00	
A. L. Martin, supplies	11 28	
John B. Varick, wire fence for poor farm cemetery	15 00	
		598 11

Auto Tax Commission:

W. W. Sloan		63 75

Interest:

M. W. Perry, int. long term note	50 00	
F. W. Brown, int. John A. Boutelle long term note	10 00	
F. W. Brown, int. Clara H. Kendall long term note	10 00	
F. W. Brown, int. on N. P. Bradford long term note	60 00	
F. W. Brown, int. Isabelle Martin long term note	20 00	
F. W. Brown, int. on long term note	100 00	
F. W. Brown, int. John A. Boutelle long term note	50 00	
F. W. Brown, Souhegan Nat. Bank, int. on temporary loan	74 27	
F. W. Brown, Souhegan Nat. Bank, int. on temporary loan	46 67	
Trustees of Trust funds, int. on Trust funds	141 40	
		562 34

Abatements:		
M. W. Perry, abatements for 1922		574 81
Temporary Loans:		
Souhegan National Bank		3700 00
Serial Notes:		
Isabella Martin		1000 00
State Tax:		
State Treasurer, state tax	2185 00	
State Treasurer, poll taxes	1018 00	
		3203 00
County Tax:		
County Treasurer		1985 74
Pine Blister Rust:		
State Treas., for Forestry Dept.		400 00
Schools:		
F. W. Brown		13747 55

We hereby certify that we have examined the foregoing account, and find it correctly cast and properly vouched.

C. P. DODGE,
GEORGE W. PUTNAM,
Auditors.

Abatements of Taxes of 1922

Ruby Sargent, poll tax, over 70 yrs.	$ 5 00
Elvira E. Clark, poll tax, over 70	5 00
Joseph Daniels, poll tax, over 70	5 00
Rose Daniels, poll tax, over 70	5 00
Anna Chickering, poll tax, over 70	5 00
Chas. H. Cleveland, U. S. S. service	2 00
Edward Louiselle, U. S. S. service	2 00
Arthur Raymond, U. S. S. service	2 00
Robert Bryant, U. S. S. service	2 00
Geo. W. Lafalme, U. S. S. service	2 00
Leroy M. Mill, pays elsewhere	5 00
Ella Hill, pays elsewhere	5 00
Viola E. Blair, pays elsewhere	5 00
Archie L. Blair, pays elsewhere	5 00
Edward Haddo, pays elsewhere	5 00
Carl Vogel, pays elsewhere	3 00
Adeline Woodward, pays elsewhere	5 00
John J. Shaylor, pays elsewhere	5 00
Chas. A. Wheeler, pays elsewhere	5 00
Hattie Wheeler, pays elsewhere	5 00
Harry Adams, pays elsewhere	5 00
James H. Babkirk, Jr., pays elsewhere	5 00
Ida Babkirk, pays elsewhere	5 00
Edward Bills, pays elsewhere	5 00
Daniel Linnehan, pays elsewhere	5 00
John Bloedt, pays elsewhere	5 00
Eveline Little, pays elsewhere	5 00
Lewis Field, pays elsewhere	3 00
James N. Hull, pays elsewhere	5 00
Herbert Elliot, pays elsewhere	5 00
Emma Noble, over tax	1 19
John Pesterfield, over tax	21 42
Newton Elliot, over tax	6 00
Arthur Ogden, over tax	6 00
Leon Tucker, over tax	6 00

Lemuel Fuller, over tax	3 00	
Corliss Trombley,	23 00	
Fillial & Son, over tax	4 50	
Mike & Lena Keopki, over tax & polls	28 00	
W. D. Clark, over tax	2 25	
Lulla Farwell, over tax	29 42	
Aron L. Hamblet, over tax	18 00	
Geo. Mayhew, over tax	35 00	
Albert Hodgman, over tax	4 50	
Hervey Clayton, taxed twice	2 40	
Frank Ackerman, exempt	30 00	
John P. Hodgman Est., exempt	30 00	
Ida Sprague, exempt	18 00	
Fannie L. Clark, taxed twice	5 00	
Frederick B .Howard, no such person	5 00	
Harrison E. Longa, taxed twice	2 10	
Viola R. Dodge, taxed twice	18 90	
Non Resident property sold for taxes:		
Chas. Blunt	3 96	
Mrs. Stephen Whithead	1 80	
Gertrude Richardson	3 00	
Resident property sold for taxes:		
Norman D. Trow	127 87	
Cost of advertising	7 50	
		574 81

Report of Tax Collector

Tax of 1923

Dr.

To amount of taxes as assessed	$28,320 60	
To amount of extra tax	15 00	
		$28,335 60

Cr.

By paid Town Treasurer	$24,337 78	
Uncollected in hands of Collector	3,997 82	
		$28,335 60

REPORT OF TAX COLLECTOR OF 1922

Dr.

Amount due town Feb. 1, 1923	$4,349 91

Cr.

By paid Town Treasurer	$3775 10	
By paid abatements of 1922	574 81	
		$4,349 91

Interest Account:

Dr.

To amount collected	$71 32

Cr.

By paid Town Treasurer	$71 32

M. W. PERRY,
Collector.

Received amounts as indicated by the foregoing accounts.

FREDERICK W. BROWN,
Amherst Town Treasurer.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE,
GEORGE W. PUTNAM,
Auditors.

Report of Highway Agent

J. H. DODGE, Road Agent,
In account with Town of Amherst.

Dr.

Received from Town Treasurer on orders of Selectmen	$3838 51

Cr.

George Parker	$394 80
W. E. Richardson	349 21
George Boutelle	367 12
L. L. Stockwell	414 89
J. H. Dodge	548 42
J. H. Dodge, teams	677 80
H. P. Odell	51 50
R. J. Atkinson	30 33
Charles J. Freeman	77 19
Omer Courchaine	59 31
E. P. West	26 00
Byron Caldwell	10 50
Erwyne Seabury	23 00
W. E. Louiselle	82 19
M. L. Dodge	103 00
B. F. Jacobson	1 50
John Parkhurst	51 51
M. F. Goodale	50 69
Clark's Garage	2 00
Levi Stockwell	28 60
Tonella & Sons	24 96
R. N. Hare	4 59
A. L. Martin	43 92
Frank Hartshorn Co.	31 16

A. W. Converse	75
B. & M. Freight	50
American Express	3 84
Kendall & Wilkins	17 85
C. H. Fields	1 50
Good Roads Mach. Co.	6 50
F. A. Stockley	117 45
C. E. Foster	40 00
N. E. Metal Culvert Co.	47 25
Rhodes Mfg. Co.	15 00
Eliot Fuller	12 00
M. E. Armstrong	2 00
C. V. Carlton	5 00
F. W. Hubbard	7 50
John Hanson	3 67
Mrs. Rose Emerson, gravel	5 20
A. N. Morang, gravel	3 10
C. M. Hall, gravel	2 80
E. P. West, gravel	5 10
M. L. Vinson, gravel	1 10
Annie L. Parkhurst, gravel	2 90
Martin Campbell, gravel	1 50
George Mayhew, gravel	2 60
E. H. Wason, gravel	2 50
Charles P. Wheeler, gravel	2 70
Howard F. May, gravel	4 50
Harry Boutelle, gravel	1 70
L. E. Clark, gravel	1 50
E. A. Seabury, gravel	70
E. R. Bates, gravel	2 50
J. J. Casey	11 00
Elgin Bartlett	5 00
H. G. Hanson	7 00
R. W. Weston	14 00
John T. Smith	12 00
R. F. Palmer	3 11

Paid F. W. Brown, Treas., rebate Bartlett bill	4 00	
Paid F. W. Brown, Treas., rebate F. Hartshorn Co. bill	7 00	
		$3838 51

Respectfully submitted,
J. H. DODGE,
Road Agent.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE,
GEORGE W. PUTNAM,
Auditors

SNOW ACCOUNT

J. H. DODGE, Road Agent,
In account with Town of Amherst.

Dr.

Received of Town Treasurer as per orders of Selectmen	$1664 00

Cr.

George Broome	11 80
E. P. Towle	50 55
A. W. Bartlett	6 40
P. M. Odell	79 60
John Emery	10 00
George Goodale	40 20
A. W. Converse	3 75
W. E. Loiselle	48 31
W. H. Anderson	1 60
J. H. Dodge and teams on sidewalks, big plow, sanding	124 40
J. H. Parkhurst	11 12
Elgin Bartlett	12 40
Martin Campbell	5 20
Henry Gilmore	6 60
Charles Long	2 40
Horace G. Hanson	16 00
Robert Converse	38 00
C. H. Fields	10 00
John A. Hanson	41 20
John Pesterfield	17 00
M. F. Goodale	8 87
Harry Boutelle	29 60
E. H. Peaslee	86 40
Frank Hartshorn Co.	108 60
William Crooker	31 60

Richard N. Hare	95 90	
Henry M. Hayward	108 40	
Richard Sherman	39 60	
C. J. Freeman	2 40	
A. B. Hubley	6 40	
A. L. Martin	3 30	
Arthur S. Jenkins	124 40	
Fred W. Hubbard	72 40	
R. W. Weston	95 60	
R. F. Palmer	8 00	
George Long	11 20	
George Myers	17 20	
W. L. Young	119 40	
Roland Goodwin	38 20	
Fred Towns	19 00	
John Morrel	9 00	
George Somers	6 00	
E. A. Seabury	32 60	
Mark Bennett	12 40	
Herbert Noble	29 60	
Walter Ingerson	9 20	
Charles P. Wheeler	2 20	
	———	$1664 00

Respectfully submitted,
J. H. DODGE,
Road Agent.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE
GEORGE W. PUTNAM,
Auditors.

BRIDGE ACCOUNT

J. H. DODGE. Road Agent,
In account with Town of Amherst.

Dr.

Amount received of town treasurer on orders of selectmen	$858 45

Cr.

George Parker	$52 50	
George Boutelle	45 50	
W. E. Richardson	49 00	
L. L. Stockwell	50 40	
Erwyne Seabury	45 50	
R. J. Atkinson	70 00	
Fred Reilley	12 00	
Berlin Construction Co. Bridge mat.	290 00	
A. L. Martin, cement	105 00	
J. H. Dodge	58 50	
J. H. Dodge, teams	68 05	
M. L. Dodge, car for help	12 00	
		$858 45

Respectfully submitted,
J. H. DODGE.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE
GEORGE W. PUTNAM,
Auditors.

Report of Town Clerk

Amherst, February 1, 1924

This is to certify that I as Town Clerk of the Town of Amherst have issued permits for registration of motor vehicles from Feb. 1, 1923 to Feb. 1, 1924 amounting to $1719.68.

This is to certify that I as Town Clerk of the Town of Amherst have issued for the year 1923 dog licenses to the amount of $124.20.

WILLIAM W. SLOAN,
Town Clerk.

We have examined the foregoing accounts and find them correct.

C. P. DODGE
GEORGE W. PUTNAM,
Auditors.

Report of the Trust Funds of the Town of Amherst for the Year Ending January 31, 1924

Date of Creation	Trust Funds—Purpose of Creation	How Invested	Amount of Principal	Rate of Int'rest	Balance of Income on hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
	Amalgamated Cemetery Fund No. 1	Amoskeag Savings Bank	$5,925 00		$109 41	$213 98	$177 60	$145 79
	Accrued Interest	Amoskeag Savings Bank	330 26					
	Amalgamated Cemetery Fund No. 2	Mechanics Savings Bank	2,300 00		306 69	125 48	174 45	257 72
	Accrued Interest	Mechanics Savings Bank	457 43					
	Amalgamated Cemetery Fund No. 3	Note of Town of Amherst	3,535 00	4	97 18	141 40	187 65	50 93
	E. D. Boylston Cemetery Fund	N. H. Savings Bank	300 00	4	27 60	12 28	12 35	27 53
	Accrued Interest	N. H. Savings Bank	7 62					
	Joel Parker Cemetery Fund	Amoskeag Savings Bank	1,000 00		Cem. 34.95 Lib. 11.06	46 01	46 01	
	Aaron Lawrence School Fund	City Guaranty Savings Bank	1,542 32			63 51	63 51	
	Fisk Highway Fund	Merrimack River Savings Bk.	2,000 00			91 01	91 01	
	Lucretia Lawrence Fund	5 Shares Northern R. Ry.	500 00			36 00	36 00	
	Spaulding School Fund	15 Shares Peterboro R. Ry	1,500 00			60 00	60 00	
	Spaulding School Fund	2000 City of Nashua Bonds	2,000 00			80 00	80 00	
	Spaulding School Fund	2000 City of Laconia Bonds	2,000 00			80 00	80 00	
	Spaulding School Fund	Amoskeag Savings Bank	1,500 00			69 03	69 03	
	Spaulding School Fund	N. H. Savings Bank	3,000 00			120 00	120 00	
	Mary P. Nutt School Fund	N. H. Savings Bank	5,000 00			200 00	200 00	

Report of Trustees of Trust Funds

Legacies

Mrs. Fannie Parsons, for Lawrence-Claggett cemetery lots	$500 00
Mrs. Fannie Parsons, for Dr. Bartlett Cem. lot	500 00
Interest received on the two accounts	308 84
Mrs. Fannie Parsons, for Amherst Library	1000 00
Interest received on the $1000 and paid to Treasurer of Library	179 50
Mrs. H. V. Skinner, additional amount for J. Appleton Skinner lot	50 00
George F. Stevens	200 00
Aaron B. Woodard	100 00
Priscilla McKean	100 00
Nancy M. Moulton	100 00
Mrs. Marsh	50 00
Mrs. Mary Blood	100 00

Dr.

Income on hand Jan 1, 1923	$615 99	
Interest collected during year	1338 70	
		$1954 69
Interest from Mrs. Parsons fund		308 84
		$2263 53

Cr.

Expended during year	$1397 61	
Balance income on hand 1924	865 92	
		$2263 53
Accrued interest income		$795 31

WILLIAM W. GOODALE
HAROLD W. PERRY
HAROLD H. WILKINS
Trustees.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE
GEORGE W. PUTNAM
Auditors.

FORTY FOURTH ANNUAL REPORT OF

Amherst Town Library

OFFICERS

CHARLES P. DODGE	President
FLORA A. HANSON	Secretary and Treasurer
JENNIE HOLBROOK	Librarian

Trustees

Edward P. Fowle	Term expires March 1924
Flora A. Hanson	Term expires March 1924
William W. Sloan	Term expires March 1925
Emily Ware	Term expires March 1925
Charles P. Dodge	Term expires March 1926
Bertha Piper	Term expires March 1926

TREASURER'S REPORT

Dr.

Balance	$ 13 72	
Parker fund, 1922	33 90	
Parsons fund	179 50	
Appropriation	300 00	
Fines	15 00	
Chestnut Hill Neighborhood club	3 50	
		545 62

Cr.

Books	$148 35
Librarian	100 00
Fuel	58 17
Magazines	46 00
Care of grounds	42 45
Binding	23 56

Supplies	12 57	
Lights	12 10	
Printing	10 23	
Oiling road in front of Library	10 00	
Express, postage and tel. (2 years)	6 06	
Record book	4 10	
Balance	72 03	
		545 62

FLORA A. HANSON
Treasurer.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

C. P. DODGE
GEORGE W. PUTNAM
Auditors.

RESOURCES

Number of bound volumes at beginning of year	6611
Number of bound volumes added by purchase	92
Number of bound volumes added by gift	19
Federal, state and town documents added	4
Number volumes of magazines added by binding	3
Total	6729
Deduct number of volumes lost or discarded	2
Total number of volumes at end of year	6727
Number of magazines and newspapers currently received	21

SERVICE

	Adult	Juv.	Total
Number volumes non-fiction lent	285	213	498
Number volumes fiction lent	3445	707	4152
Number vols. unbound magazines lent	786	106	892
Total circulation of current year	4516	1026	5542

Number of new borrowers added during year	64
Total number of active borrowers during year	256

Amherst School District

SCHOOL OFFICERS

School Board	Term Expires
Melvin W. Perry, Chairman	1924
Fannie L. Clark, Secretary	1926
George L. Goodale	1925
Harold C. Bales, Milford, N. H.	Superintendent
Frederick W. Brown	Treasurer
Harold H. Wilkins	Moderator
W. W. Sloan	Clerk
James H. Atkinson	Truant Officer
Oscar Burns, M. D.	School Physician
Miss Adaline Chase, A. B., R. N.	School Nurse

SCHOOL CALENDAR, 1923-1924

Begin	Close
September 5, 1923	November 28, 1923
December 4, 1923	December 20, 1923
January 2, 1924	February 21, 1924
March 4, 1924	April 18, 1924
April 29, 1924	June 13, 1924

School Calendar, 1924-1925

September 3, 1924	November 26, 1924
December 2, 1924	December 19, 1924
January 6, 1925	February 20, 1925
March 3, 1925	April 24, 1925
May 5, 1925	June 19, 1925

Warrant for School Meeting

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of Amherst Qualified to Vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on the 11th day of March, 1924, at 2 o'clock in the afternoon to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a clerk for the ensuing year.

3. To choose a member of the School Board for the ensuing three years.

4. To choose a Treasurer for the year beginning July 1, 1924.

5. To hear reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

6. To choose agents, auditors and committees in relation to any subject embraced in this warrant.

7. To see how much money the district will raise and appropriate for the support of schools and payment of other obligations for the current fiscal year ending June 30, 1924.

8. To see how much money the District will raise and appropriate for the support of schools and for the payment of other obligations and recommendations for the fiscal year July 1, 1924 to June 30, 1925, as set forth in the budget of the School Board.

9. To see how much money the District will raise and appropriate for repairs and alterations of school buildings and for new equipment for schools.

10. To transact any other business that may legally come before said meeting.

Given under our hands at said Amherst this 23rd day of February, 1924.

MELVIN W. PERRY,
FANNIE L. CLARK,
GEORGE L. GOODALE,
School Board.

REPORT OF SCHOOL BOARD

Financial Report of Amherst School District for Fiscal Year July 1, 1922 to June 30, 1923

TOTAL RECEIPTS		$15,449 71
TOTAL PAYMENTS		15,241 39
Balance on hand June 30, 1923		$208 32

RECEIPTS

From State:		
Equalization (state aid)		$ 2009 02
From Selectmen, Raised by Taxation:		
For the support of elementary schools, $5 tax per $1000 of equalized valuation	6448 84	
For the support of high school	1930 00	
For salaries of district officers	213 00	
For Supt.'s salary account	250 00	
For other expenses of administration	100 00	
For repairs and remodeling, special	300 00	
For per capita tax	356 00	
For new heating plant	1500 00	
		11097 84
From Sources Other than Taxation:		
Dog licenses, from Selectmen	168 30	
High school tuitions Mt. Vernon	55 00	
Sale of property (1921-22)	2 35	
Income from local trust funds	708 42	
		934 07
Total receipts from all sources		$14,040 93
Total cash on hand July 1, 1922		1,408 78
GRAND TOTAL		$15,449 71

PAYMENTS

July 1, 1922 to June 30, 1923

(Classifications and numbering conform to State accounting system.)

Administration:

1. Salaries of district officers	$201 00	
2. Supt. Salary account	250 00	
3. Truant Officer and School Census	25 75	
4. Other expenses of administration	154 12	
		$630 87

Instruction:

5. Teachers salaries	8282 50	
6. Text books	420 74	
7. Scholars' supplies	232 13	
8. Flags and appurtenances	14 25	
9. Other expense of instruction	103 15	
		9052 77

Operation and Maintenance of School Plant:

10. Janitor service	574 00	
11. Fuel	605 98	
12. Water, lights & janitor's supplies	140 66	
13. Minor expenses and repairs	225 78	
		1546 42

Auxiliary Agencies and Special Activities:

14. Medical inspection	170 00	
15. Transportation of pupils	531 45	
16. High school and academy tuition	00	
17. Elementary school tuition	452 00	
18. Other special activities	42 29	
		1195 74

Fixed Charges:

19. Insurance	192 71	
20. Other fixed charges	141 31	
		334 02

Outlay for Construction and Equipment:

21. Land and new buildings	00	
22. Alteration of old buildings	2070 62	
23. New plant equipment	19 45	
		2090 07

Debt, Interest and Other Charges:

24. Payment of principal of debt	00	
25. Payment of interest on debt	00	
26. Tax for state-wide supervision	356 00	
27. Payment bills from previous year	35 50	
		391 50
Total		$15241 39

PAYMENTS IN DETAIL

1. Salaries of District Officers

Fannie L. Clark, School Board	$16 66	
George L. Goodale, School Board	50 00	
Melvin W. Perry, School Board	50 00	
Paul N. Whiting, School Board	33 34	
F. W. Brown, Treas.	30 00	
Marion Dodge, Auditor	4 00	
R. H. Prince, Auditor	2 00	
G. W. Putnam, Auditor	2 00	
W. W. Sloan, Clerk	4 00	
H. H. Wilkins, moderator and transportation	9 00	
		$201 00

2. Superintendent's Salary Account:

Harry N. Thomas, Treas. Union No. 40, acct. Harold C. Bales	250 00

3. Truant Officer and School Census

James Atkinson, Truant Officer	7 00	
Marion Dodge, Truant Officer and enumeration	18 00	
Malcolm Clark, transportation	75	
		25 75

4. Expenses of Administration:

H. C. Bales, postage, tel. carfare	23 29
F. W. Brown, auto, postage, etc.	6 35
Edson C. Eastman, acct. forms	1 77
Ginn & Co.	87
J. L. Hammett Co.	9 65
Kenny Bros. & Wolkins	2 54
Milton Bradley Co.	1 37
Milford Cabinet, envelopes & printing	6 00

M. W. Perry, postage, supplies, etc	2 28	
Harry N. Thomas, Treas. Union No. 40, acct. clerk	100 00	
		154 12

5. Teachers' Salaries:

Frances A. Berzetts, Border St I-VIII	892 00	
Charlotte A. Boutelle, Greeley, I-VIII	650 00	
Lilla Brown, sub., Border St.	8 00	
Helen Converse, music	12 50	
Viola I. Jenkins, I-II-III-IV	800 00	
Bertha L. Piper, V-VI-VII-VIII	888 87	
Arthur C. Sears, Headmaster, French Math.	1600 00	
Frances C. Sears, High, Latin & Sub. V-VI-VII-VIII	411 13	
Lucie S. Stiles, Ponemah, I-VIII	500 00	
Sylvia Sterling, Cricket Corn'r I-VIII	800 00	
Marion J. Sweatt, High, Eng., Hist.	1000 00	
Nora B. Wilson, North I-VIII	720 00	
		8282 50

High, $2906.25; Elem., $5376.25

6. Text Books:

Allyn & Bacon	7 67
American Book Co.	63 51
Arlo Pub. Co.	16 60
Edward E. Babb & Co.	8 37
The Cable Co.	3 50
Educational Pub. Co.	1 94
Ginn & Co.	56 43
Gregg Pub. Co.	1 11
Hall & McCreary	53
D. C. Heath & Co.	16 99
Harry Houston	15 98
Houghton Mifflin Co.	1 66
Laidlaw Bros.	48 89

Little Brown & Co.	5 17	
Macmillan Co., The	52 46	
Thomas Nelson & Sons	5 00	
Outlook Co., The	10 80	
Rand McNally Co.	24 07	
W. B. Ranney & Co.	14 17	
Schoenhof Book Shop	7 00	
Scott Foresman & Co.	3 50	
Silver Burdett & Co.	27 29	
John C. Winston Co., The	27 52	
World Book Co.	58	
		$420 74

High. $108 79; Elem., $311.95

7. Scholars' Supplies:

F. H. Ambrose Co.	6 19	
Edward E. Babb & Co.	51 55	
Harold C. Bales, postage, express, etc., paid	1 10	
J. L. Hammett Co.	129 33	
Kenney Bro. & Wolkins	12 49	
A. L. Martin	2 62	
Milton Bradley Co.	5 16	
Ryan & Buker	2 56	
World Book Co.	21 13	
		232 13

High. $37.32; Elem., $194.81

8. Flags and Appurtenances:

W. F. French	2 25	
J. L. Hammett Co.	12.00	
		14 25

High. $1.00; Elem., $13.25

9. Other Expenses of Instruction:

Cambridge Botanical Supply Co., chemical apparatus	44 56	

J. L. Hammett Co., diplomas	5 10	
Milford School District	3 00	
Rand McNally Co.	5 20	
Benj. H. Sanborn Co.	7 76	
Lucie S. Stiles, R. R. transportation	37 53	
		103 15

High, 53.23; Elem., $49.92

10. Janitor Service

Charlotte Boutelle, Greeley	36 00	
Malcolm Clark, Village	94 00	
Howard Crooker, Ponemah	36 00	
Wm. Goodale, Jr., Cricket Corner	36 00	
Donald Holt, Border St.	15 00	
Herbert Holt, Border St.	21 00	
George Jenkins, Village	105 00	
Herbert A. Nelson, Village	195 00	
Richard Sherman, North	36 00	
		$574 00

High, $197.00; Elem., $377.00

11 Fuel:

Ernest Adams, sawing wood	6 75
W. W. Goodale, wood	48 00
Richard N. Hare, wood	29 00
Haseltine & Caldwell, wood and coal	60 15
Geo. F. Hoeg	7 15
F. W. Hubbard, sawing wood	12 00
E. G. Kirby, sawing wood	13 00
Geo. Mayo, sawing wood	10 50
Nelson Merchant, wood	53 00
Sumner F. Merrill, wood	88 00
H. A. Nelson, labor	8 10
M. W. Perry	4 25
Chas. Pherson, wood	24 00
Richard N. Sherman, wood	24 00

F. C. Taylor, coal	188 08	
Clarence Trow, wood	30 00	
		$605 98

High, $211.29; Elem., $394.69

12. Water, Light and Janitors' Supplies:

Water:		
Amherst Aqueduct Co., water service Jan. 1922 to June 1923	10 00	
A. L. Martin	2 40	
H. A. Nelson, carrying water	1 60	
Light:		
Milford Light & Power Co.	14 60	
Souhegan Valley Electric Co.	14 69	
Janitors Supplies:		
N. H. Claflin & Co., paper cups	11 19	
Henry C. Doughty, oil	32 50	
W. F. French, thermometers	90	
J. L. Hammett Co., paper cups	2 75	
A. L. Martin, brooms, mop, oil, electric light bulbs, etc.	40 46	
Masury Young Co., disinfectant	7 82	
M. W. Perry	1 75	
		140 66

High, 36.16; Elem., $104.50

13. Minor Repairs and Expenses:

a. General Repairs

F. W. Brown, transporting workmen	2 00
A. A. Converse, glass	1 30
J. H. Dodge, labor	6 10
Geo. L. Goodale, Cricket Corner	11 90
Richard Hare, cleaning	3 25
Geo. F. Hoeg, Border St.	12 00
Geo. Jenkins, mowing lawn, repairing flag, oiling floors, etc.	17 28

A. L. Martin, padlocks, bolts, etc.	13 17	
H. A. Nelson	67 70	
M. W. Perry	1 75	
C. F. Roberts, repairs	12 00	
F. C. Taylor	8 09	
Paul N. Whiting, team	2 00	
Harold Wilkins	5 00	

b. Repairs and Replacement of Equipment

Edward E. Babb & Co., waste can, ink wells, knives for pencil sharpener	6 26	
H. H. Barber Co., curtains	4 50	
Emerson & Son, repairing curtains	2 00	
Kenney Bros. & Wolkins, dr'k'g outfit	18 00	
A. L. Martin, mats, hooks, curtains alarm clock	16 43	
Rand McNally & Co., maps & atlas	15 05	
		225 78

High, $33.20; Elem., $192.58

14. Medical Inspection

Oscar Burns, M. D.	100 00	
Harold Parker, Treas. Red Cross acct. nurse	70 00	
		170 00

High, $17.00; Elem., $153.00

15. Transportation of Pupils:

Roy Aikens	268 00	
J. H. Atkinson	1 45	
Fannie Clement	26 00	
Horace Hanson	122 00	
Henry M. Haywood	21 00	
Frank Palmer	60 00	
Harold H. Wilkins	33 00	
		531 45

All Elementary

17. Elementary School Tuition:

School District of Merrimack	272 00	
School District of Milford	180 00	
		452 00

18. Other Special Activities:

Emma J. Epps, Lawrence prizes	24 00	
National Geographic Society, Lawrence prizes	12 00	
Harter School Supply Co., booklets "Why a High School Education"	5 29	
World Almanac	1 00	
		42 29

19. Insurance:

W. B. Rotch, rural schools	102 71	
M. W. Perry, village school	90 00	
		192 71

20. Other Fixed Charges:

Town of Amherst, refund of New Boston school tax		141 31

22. & 23. Alteration of Old Buildings and New Equipment:

Heating Plant at Village:		
Henry Cochrane	281 70	
Geo. L. Goodale	15 47	
A. L. Martin	1 55	
F. C. Taylor	1381 66	
		1680 38
Special Repairs:		
A. W. Converse, painting, white washing at north school	23 50	
Geo. L. Goodale, bal. due	3 66	
Geo. F. Hoeg, repairs	66 08	
Chas. Pherson, shingles	297 00	
		390 24

New Plant Equipment:		
Walter Doyle	6 50	
W. T. Fisher, door step	2 95	
Rand McNally & Co., map	10 00	
		19 45

26. Tax for State Wide Supervision
($2 per capita)

John W. Plummer, state treasurer	356 00

27. Payment of bills from 1921-22

Charles Pherson, fuel	35 50
Total	$15241 39

ESTIMATED INCOME FOR CURRENT FISCAL YEAR, JULY 1, 1923 to JUNE 30, 1924.

From State:		
Equalization (state aid)		$ 1206 18
From Selectmen on account of taxes:		
$5 tax per $1000 of equalized valuation for support of elementary schools	6443 00	
For support of high school	2718 00	
For salaries of school board	150 00	
For salary of truant officer	25 00	
For salary of treasurer	30 00	
For salary of clerk, auditors, and moderator	16 00	
$2 per capita tax	352 00	
For Supt.'s salary account and expenses of administration	400 00	
For special repairs	800 00	
For insurance	150 00	
		11084 00
From Sources Other than Taxation:		
Income from local funds	700 00	
Dog licenses, 1923 (estimated)	150 00	
Tuitions, elementary	36 00	
Cash on hand July 1, 1923	208 32	
		1094 32
		$13,384 50

BUDGET FOR FISCAL YEAR JULY 1, 1924 TO JUNE 30, 1925

(As required by Laws of 1919, 106:4)

A. Amount required for the support of elementary schools:

	Total	High	Elem.
Teachers' salaries	$9980	$3300	$6680
Text books	500	150	350
Scholars' supplies	250	50	200
Flags and appurtenances	50	10	40
Other expenses of instruction	200	50	150
Janitor service	780	250	530
Fuel	575	175	400
Water, light & janitor's supplies	100	25	75
Minor repairs and expenses	250	50	200
Medical inspection	200	25	175
Transportation of pupils	800		800
Elementary school tuition	600		600
Other activities, prizes, etc.	50	25	25
	$14335	$4110	$10225
Deduct estimated income from local funds and State Aid		850	2674
		$3260	$7551

B. Amounts required for payment of statutory obligations:

Salaries of School Board	$150 00
Salary of treasurer	30 00
Salary of truant officer	25 00
Salary of clerk	4 00
Salary of auditors	4 00

Salary of moderator	4 00	
$2 per capita tax	426 00	
		$643 00

C. Amount recommended for superintendent's salary and expenses of administration:

For Supt.'s salary and exp. of administration $500 00

SUMMARY

A. Amount to be raised and appropriated for support of high school	$3260 00
For elementary schools	7551 00
B. Amount to be raised and appropriated for payment of statutory obligations	643 00
C. Amount to be raised and appropriated for Supt.'s salary and exp. of administration	500 00
Total amount to be raised and appropriated for the fiscal year July 1, 1924 to June 30, 1925	$11,954 00

MELVIN W. PERRY,
FANNIE L. CLARK,
GEORGE L. GOODALE,
School Board.

SCHOOL DISTRICT TREASURER'S REPORT

Dr.

Balance in treasury July 1, 1922	$ 1408 78	
Appropriation of March 1922	11097 84	
State Board of Education (equilization)	2009 02	
Mont Vernon tuition, ('21, '22)	55 00	
Dog tax, 1922	168 30	
Income from local funds:		
Nutt fund	200 00	
Spalding fund	408 88	
Lawrence fund	63 54	
Miss Lawrence fund	36 00	
Setting glass	1 00	
Sale of music books	25	
Sale of junk	1 10	
		$15,449 71

Cr.

Paid on orders of school board	15,241 39	
Cash on hand June 30, 1923	208 32	
		$15,449 71

FREDERICK W. BROWN,
Treasurer Amherst School District.

Amherst, N. H., July 1, 1923.

We hereby certify that we have examined the foregoing account and find it correctly cast and properly vouched.

GEORGE W. PUTNAM,
MARION L. DODGE,
Auditors.

FINANCIAL REPORT OF CLERK OF 1923 SCHOOL DISTRICT MEETING.

District Revenue 1923:

Support of schools, instruction, operation and special activities (high)	$ 2718 00
(elementary)	6443 00
Salaries of district officers	221 00
$2 per capita tax for supervision	352 00
Supt.'s salary and expenses of administration	400 00
Insurance	150 00
Repairs, alteration, and new equipment	800 00
Total amount to be raised by taxation	$11,084 00

I certify that the above is a correct statement of the appropriations authorized, and the amounts to be assessed to meet statutory requirements and appropriations made at the annual meeting of the Amherst School District held March 13, 1923.

WILLIAM W. SLOAN,
Clerk of School District.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board of Amherst:

I herewith submit my fifth annual report, the same being the seventeenth in the series of such reports.

Organization of Supervisory Union No. 40

The grouping of school districts is the same as arranged in 1919 when this union was formed. Apportionment of joint expenses has been continued as originally made: Amherst one-fourth; Brookline one-sixth; Milford one-half; Mont Vernon one-twelfth.

Teachers

Amherst is fortunate this year in having every school taught by a teacher with training and experience. No teacher in town has had less than two year's experience and every teacher is either a normal school graduate or has attended normal school. Five rural schools are open: Border street, Cricket Corner, Greeley, No. 8, and Ponemah, with teachers respectively as follows: Miss Anne O'Connor of Milford; Mrs. Alice Fissette of Nashua; Miss Charlotte Boutelle of Amherst; Mrs. Nora B. Wilson of New Boston; Miss Lucie Stiles of Milford.

At the village Mr. Sears accepted re-election as Headmaster of Amherst High School. Mrs. Sears is also teaching again on half time, her work being in both high school and upper grades. Miss Piper and Miss Jenkins continue in charge of the intermediate and primary rooms respectively. Further assistance is rendered by cadet teachers from Keene Normal School. The arrangement made with Keene is fully explained in the Headmaster's report.

Enrollment

The number of pupils in Amherst has increased since

last year. The rural schools except number 8 are practically filled, while at the village the primary room with grades one to four has about forty pupils. The following table shows present conditions:

Enrollment January 31, 1924

A. Amherst High School

Grade	IX	X	XI	XII	Total
Girls	8	3	0	0	11
Boys	9	2	3	0	14
Total	17	5	3	0	25
Age					
13-14	3				3
14-15	7	3			10
15-16	4		2		6
16-17	3	2	1		6
Total.	17	5	3	0	25

B. Elementary Schools

Name of	GRADES								
School	1	2	3	4	5	6	7	8	Tot.
Village	9	8	11	4	11	2	6	6	57
Border St.	2	3	1	5	4	0	2	2	19
Cricket Corner	4	2	2	3	3	3	1	5	23
Greeley	2	5	3	6	2	0	0	2	20
Ponemah	2	4	0	1	3	2	0	5	17
No. 8	0	4	2	1	2	3	0	1	13
Total	19	26	19	20	25	10	9	21	149
Girls	6	11	8	6	16	6	3	8	64
Boys	13	15	11	14	9	4	6	13	85
Transported	3	4	1	5	3	2	0	2	20
Age									
5-6	1								1
6-7	10	8							18
7-8	7	12	3						22
8-9		4	7	5					16

	GRADES								
	1	2	3	4	5	6	7	8	Tot.
9-10	1	1	3	7	2				14
10-11		1	4	2	10	2	2		21
11-12			1	2	8	4		1	16
12-13				1	4	1	1	7	14
13-14			1	3	1	1	2	5	13
14-15						2	4	2	8
15-16								6	6
Over 16									
Total									149

Total enrollment, High and Elem., 174

Attendance

Habit expresses itself here as much as anywhere. A few families persist in bringing our average far below what it should be. The only solution perhaps is legal pressure, bearing in mind all the time that it is the child and not the parent whose interest must be considered. Tardiness is just as much an evasion of the law as absence and should be so considered by pupils and parents.

Buildings and Equipment

Extensive repairs have been made during the last year as follows: Cricket Corner school, Ponemah school, Border Street school and No. 8 school were each given a coat of paint. Greeley school needed paint badly but was left until next summer. The roof at the village school was relaid with shingles purchased a year ago. It was found that the building needed painting very badly and although this was not planned for, the work was done as the staging was in place. Chemical toilets have replaced the old unsanitary outhouses at Border Street and are giving good satisfaction. They are installed within the building and are under the direct control of the teacher at all times. During the coming summer a

drainage well should be built and the chemical tanks connected with the same.

Other desired improvements include the installation of chemical toilets at all rural schools; jackets for the stoves at Cricket Corner, Greeley, Border Street, and No. 8. Improvement in the lighting at Greeley School by the removal of trees which are much too near the schoolhouse. This can be permanently solved by purchasing a small piece of land joining the school property. The chemical laboratory at the High School is without a proper vent for gasses so that it is unsafe to use the room as it is.

Instruction

A thorough discussion of this subject was made in last year's report. It need only be said here that children will make their best progress when parents see to it that they devote ample time to study and that outside activities do not relegate school work to second place. This is especially true in high school work.

For some itme it has been desired to have regular instruction in music in each school. Beginning with this school year a trained supervisor of music has been secured for one day a week. Mrs. Marion K. Fitch of Nashua visits the village schools each week and the rural schools at least once in two weeks. The regular teachers are expected to continue this work during the week under the plans laid out by the music teacher. The aim is to teach the children to understand and appreciate music as well as to sing. Results are already very gratifying indeed. One parent has even reported that the improvement noticed in her children is worth all the cost so far. More equipment in the way of graded music books should be provided as soon as possible and all regular teachers should feel the importance of giving as good instruction in music as in any subject which they teach.

In November 1923 all eighth grade pupils in New Hampshire took uniform tests in arithmetic and spelling. The arithmetic examination was the same one given to pupils in Springfield, Mass., High School in 1846. The Springfield ninth grade average in 1846 was 29.41%. The New Hampshire eighth grade average in the same test in 1923 was 49.29% and in Amherst the average for the eighth grade was 53.50%. The seventh grade in Amherst also took the test and made an average of 37.50%.

The spelling test was one which has been given in a number of city school systems with an average rank of about 74%. The average for New Hampshire eighth grade pupils was 67.42%. the Amherst eighth grade 69%, and Amherst seventh grade 53.50%.

Two pupils at the Greeley School got 100% in spelling and four pupils at the Ponemah school got 100% in arithmetic. There were only five pupils in this supervisory union who made a perfect score in arithmetic.

Education Week

November 18th to 24th was observed throughout the country as Education Week, the obpect being to present the work and needs of the schools to the public. In Amherst we were able to secure Dr. Butterfield a few days earlier and so held a public meeting at the high school building on the evening of November 14, at which demonstration classes were given in Reading I, Arithmetic III, Spelling V and VI, Geography V and VI, English VII and VIII and European History and Bookkeeping in the High School. Each lesson plan was explained by teacher or superintendent and opportunity given for questions by visitors. The attendance of townspeople was large, giving evidence of a keen interest in school matters. After the demonstrations Mr. Butterfield spoke to us on improvement in New Hampshire schools

since the enactment of the School Law of 1919. A summary of his talk is given in the next paragraph.

"School Progress in New Hampshire in Five Years."

Commissioner Butterfield, acting for the State Board of Education, has recently published Institute Circular number 109, showing what has been accomplished in New Hampshire since the new school law of 1919. He asks the question, "Are New Hampshire schools better than they were five years ago?" He answers this question very strikingly in the affirmative, as is shown by the following facts taken from the pamphlet. Since 1919 all elementary schools must be:

1. Maintained for at least thirty-six weeks each year.
2. In a suitable and sanitary building.
3. With proper equipment and furniture.
4. Taught by an approved teacher.
5. Directed and supervised by an approved superintendent.
6. With care taken of the health of pupils.

"A state tax makes possible the equalization of school advantages for all New Hampshire children."

In 1919, 924 schools had a shortened school year; in 1923, 12 only. In spite of the unusual winter the average per cent of attendance was 93.46, or 2 per cent higher than in 1919 with its shorter school year. **"No New Hampshire winter is too severe for New Hampshire children."**

The present requirement of 36 weeks in the school year has already given many children in rural towns twenty-four additional weeks of schooling and will give them for a full eight year elementary course a year and one-third of additional school opportunities.

The average years of schooling per pupil has increased. Three fourths of all pupils complete the eighth grade. Of every 100 pupils who enter the first grade

1919	1923	
93	93	complete 6th grade
75	76	complete 8th grade
55	58	enter high school
31	39	graduate from high school
7	11	enter college

"The high school in New Hampshire has become a part of the common school system."

The normal schools have grown remarkably, indicating a demand for thoroughly trained teachers in every district. Normal school enrollment for 1918 was 240, in 1924, 617—a gain of 257%. This has been accomplished at an increase in costs of but 188%, with a reduction per capita from $266 to $194. These students are pledged to teach in the state for at least two or three years. One untrained teacher in every **five** fails, while one normal graduate in **twenty-five** fails. **"Within a few years we will have a trained teacher in every New Hampshire school."**

In 1919, 188 teachers attended summer school; in 1923, 513. **New Hampshire teachers grow through yearly experience and summer study."**

In 1919 teachers were not required to hold certificates and in the poorest districts many incompetent and unsuitable teachers were employed. Now all teachers are certified, or are on the way to certification.

This table shows the progress made in five years.

1919		1923	
Trained	31.9%	Trained	41.8%
Partly trained	33.7%	Partly trained	46.4%
Untrained	34.4%	Untrained	11.8%

"The untrained teacher is disappearing in New Hampshire."

In 1919 there were 540 mid-year changes in teachers; in 1923 187 such changes. **"We are getting rid of the transient teacher."**

In 1919 many districts were unable to afford supervision. Schools in such districts averaged two visits from members of school boards. In 1923 all public schools were supervised and averaged 20 visits from the superintendent and two from school board members. **"The poor towns now have as competent and well paid supervision as the rich towns and cities."**

In 1919 medical inspection was optional, resulting in adoption by rich districts, or 30% of the whole. In 1923 the advantages of medical inspection was extended to all schools. **"Better health means better school attendance."**

During the five years a progressive system of remodeling buildings has resulted in reasonable standards of school comfort and sanitation. Thirty-five new buildings have been erected and 396 completely or largely remodeled. The number of unsuitable buildings has dropped from 500 to 85. **"Improved conditions make healthy children and develop a community pride in schools."**

The one-room rural school is not disappearing in New Hampshire. The State Board of Education has constantly recommended that one-room rural schools be retained whenever the number of children warrant it and a satisfactory teacher can be secured. In 1922 there were 704 such and in 1923 722. **"When conditions are favorable, one-room rural schools should be retained and improved."**

New Hampshire's state tax for education is small compared with other states. In only eight states is it smaller. Our school money comes from

Local taxes	80.1%	State tax	10.7%
	Other sources	9.2%	

"By local taxes we secure local interest in the schools." School money was spent in 1923 as follows:

Teachers	60.1%
General	17.0%
Buildings	10.2%
Debts	8.9%
Supervision	3.8%

"We spend our school money mostly for good teachers."

The public schools and their cost are as follows:

	1923
No. of school districts	253
No. of schools	2,160
No. of teachers	2,971
No. of pupils	72,652
No. of days of school, average	171.99
Percentage of attendance	93.46
Cost of schools and public education	$5,718,609.82
Current expenditures	$4,732,259.70
For each high school pupil	143.55
For each elementary pupil	63.07
For each citizen	10.68
For each $100 worth of taxable property	.71

"New Hampshire's children are worth the expenditure."

"In 1919 the statisticians of the Russell Sage Foundation made a study of the school reports of all states with grading on ten important items, five dealing with school attendance and five with school expenditures. This study established an ideal standard for school administration and finance. If this standard is regarded as 100, in 1918 New Hampshire's record was 48.37 and in 1923, 77.48. During this period we made substantial gains in each item. **In six years, by the standards of the Russell Sage Foundation, we have raised the state's Index Number or improved the schools 29.04%.**

"Six years ago rural schools were 40.75% as efficient as urban schools. Now they are 70.25%.

"The general expenditures for the maintenance of schools—the salaries of teachers and janitors, books,

fuel, transportation, building and remodeling costs—have increased in no greater ratio than all other personal and public expenditures. School costs have but kept pace with the increased cost of living and this would have been equally true under our earlier laws."

"The cost of bringing adequate school facilities to the poorer districts has made an increase in three items: Equalization, Supervision, and State Administration. The total increase under these three items, comparing 1923 with 1919, is $429,461.73."

"It costs you each year 64 cents on each $1000 of your taxed property to give equalized school advantages to all the children of the state."

Conclusion

The record made in New Hampshire is one of which we may well be proud. Let us not, however, stop at five years of progress but go on year by year with a firm determination to work together that our girls and boys may have the best training we can provide for them—our future American citizens.

Respectfully submitted,

HAROLD C. BALES.

February 18, 1924.

REPORT OF HEADMASTER OF HIGH SCHOOL

To the Superintendent of Schools of Amherst:

I herewith submit my second annual report as headmaster of Amherst High School.

Enrollment

The school opened September 5, 1923, with an enrollment of twenty-two pupils; eleven boys and eleven girls. Four boys and one girl entering a few days late brought the total registration up to twenty-seven. One boy left school because his parents moved from town, and one girl has left because of a lack of interest in the work. At the present time the enrollment is twenty-five. This is nearly twice the average enrollment for the whole of last year, and fifty per cent higher than the total number of pupils enrolled during the whole of last year. There has been much less shifting about this year, due I believe, to the fact that the pupils are much more interested in the work that they are doing.

It is gratifying to note that every pupil who finished the eighth grade in this town last June entered Amherst High School in September. I do not believe that this record has been made in many towns in this state this year.

There were six members in the graduating class of 1923, five girls and one boy. Ruth Holt and Georgianna Hare are attending Keene Normal School. Esther Monson attended the Keene Summer Session during July and August and is now teaching in New Ipswich. Lilla Moulton is working in Milford, Ruth Palmer is at home and Erwyne Seabury is working in Amherst.

Ruth Atkinson, of the Class of 1922, entered Keene Normal School last fall, and Dwight Brown, Class of 1921, entered Boston University.

There is no Senior Class this year, the only member of last year's Junior Class having moved from town. At present we have three Juniors, five Sophomores and seventeen Freshmen.

Curricula

We are offering two distinct curricula in the school, as was explained in my report of last year. There have been some minor changes made in the exact courses offered as is shown in the following copy of the Approved Program of the school.

First Year, Classical Curriculum: English I, Latin I, Mathematics I, History of Civilization.

First Year, English Curriculum: English I, *Bookkeeping and Arithmetic, Mathematics I, History of Civilization.

Second Year, Classical Curriculum: *English II, Latin II, French 1, Geometry or Mathematics II, or Commercial Geography.

Second Year, English Curriculum: *English II, French I, Commercial Geography, Geometry or Mathematics II.

Third Year, Classical Curriculum: English III, Latin III, French II, *Chemistry.

Third Year, English Curriculum: English III, French II, *Modern History, *Chemistry.

Fourth Year, Classical Curriculum: *English IV, Latin IV, U. S. Constitutional History; Economics and Business Practices.

Fourth Year: *English IV, French III, U. S. Constitutional History: Economics and Business Practices.

Courses marked (*) will not be offered for the school year beginning September 1924.

English I and II are combined and alternate.

English III and IV are combined and alternate.

Chemistry and Economics and Business Practices are combined and alternate.

Modern History and United States History are combined and alternate.

The Time Table this year is the same as last year, ie: the day is five hours and twenty-five minutes long and is divided into six periods of fifty minutes each, with twenty-five minutes devoted to opening exercises, recess and physical exercises. The division of the time of the individual pupil will be taken up in a later paragraph.

In school work, as in everything else, keen competition is a very valuable agency for spuring on the individual to put forth his best effort. The sophomore and junior classes are so small in this school, that there is no competition between their members, the result being that the individual pupils do only a small portion of the work which they are capable of handling. In the freshman class there is a large enough membership to automatically keep most of the pupils constantly "on their toes," with the result that the standards of attainment are higher in this class than in the others, and the work, as a whole, much better.

Teachers

The duties of the teachers are somewhat different this year than they were last year, owing to the fact that we are carrying on departmental work in the fifth, sixth, seventh and eighth grades. Miss Piper teaches English IV, Mathematics I and History of Civilization in the High School. This occupies approximately one-half of her day, the remainder of which she devotes to work in the upper grades. Mrs. Sears is engaged for one-half time only and teaches the Latin in the High School. This takes about one-half of the morning session, the other half of which she devotes to work in English, Grammar and Penmanship in the upper grades.

The scheme of having Normal School students as assistants in the school of Amherst is being tried out

for the first time this year. Under an agreement with the Keene Normal School we are furnished with a Senior girl who stays here for a period of nine weeks. At the end of this time, another girl is sent for a like period, while the first returns to her studies at Keene. These girls who are designated as "cadet teachers" have had practically the full three year Normal course with the exception of the practice teaching.

The headmaster, with the assistance of the cadet, teaches the courses in French, English II, Chemistry, Modern History and Bookkeeping. These classes are so divided between them as to give the cadet three periods per day in the high school. The remainder of the cadet's time is spent in departmental work in the grades.

The work of the cadet is done under the immediate supervision of the headmaster supplemented by visits of the Supervising Teacher of the Normal School. The Normal School is kept in touch with the cadet's work through these visits and also by means of reports on the work sent in by the superintendent and headmaster.

Heretofore, all graduates of the Keene and Plymouth Normal Schools, with few exceptions, have done all of their practice teaching in the towns where these schools are located, thus throwing the burden of training teachers for the whole state upon these two communities. This situation is manifestly unfair, and the problem admits of only one solution, namely, that each town should do its share in the training of teachers. This seems to be the opinion of those people who are in very close contact with the teacher training situation in our state today.

The Cadets whom we have had sent to us have done very good work and the plan has saved the school district between five and six hundred dollars. For these reasons I am heartily in favor of the plan being continued.

Special Activities

Work in music was started in the High School last spring by Miss Converse, and under her direction, the pupils gave several songs at graduation. Mrs. Fitch, the present supervisor, has visited us weekly since the opening of school in September. Her work is showing pronounced improvement in the singing of the pupils during the opening exercise of the school and should be continued.

On the fourteenth of November, the school was in session from seven until nine-thirty o'clock in the evening. This was to allow the parents and friends of the pupils to come into the school and see how the work is being carried on. Each grade was represented with a class in some subject, the high school classes being those in Bookkeeping and Modern History. Each phase in the teaching of the subject was explained to the public by the superintendent and by the teacher as she conducted the class. At the close of the session, the State Commissionr of Education, Dr. E. W. Butterfield, gave an exceedingly interesting talk on educational conditions in the state. We had an attendance of over sixty-five on this occasion.

Since my last report, the pupils have staged two plays, both with success. At the present time there is another play being worked up for presentation in the spring.

The Christmas exercises for all of the pupils in the building were held in the main room of the High School. We had a large number of visitors present. The High School pupils presented scenes from "The Bird's Christmas Carol" as their part of the entertainment.

Last spring the pupils bought a volley ball and net and the game proved to be very popular with a large number who did not care to play basketball, and for whom there had been no recreation of this sort provided.

This fall, a soccer ball furnished plenty of healthy exercise during the recess and noon periods.

Since the Christmas vacation, the High School has been given the use of a hall in which to play basketball. The team has several home games scheduled and the outlook is bright for a successful, although somewhat abbreviated season. This is the only sport in which this school is competing with any of the other High Schools in the vicinity. With an enlarged enrollment it would be possible to do much more with inter-scholastic athletics than it is at the present time.

Attendance

On the part of the majority of the pupils the attendance is very good indeed. There are however, some things regarding attendance which should be mentioned at this time.

The first on this list is in regard to tardiness. It must be understood that any pupil who is not in his home room at the beginning of a session is tardy, unless he has been previously excused from attendance at the opening by the teacher in charge. In the one hundred and one accredited Senior High Schools in the State of New Hampshire, there was an average of .9 tardinesses per pupil for the school year 1922-23. During the same period in Amherst High School there was an average of 3.1 tardinesses per pupil. Things have not improved one whit this year, the average for the year, so far, being nearly 2 tardinesses per pupil.

There is absolutely no excuse for more than ninety per cent of the tardiness in this school. We are far below the average for the state, as can be seen from the above, and we will doubtless remain so unless the parents cooperate with us and insist upon their children being at school on time. The school stands in danger of losing its approval for the year following an average record of more than three tardinesses per pupil. This

reflects great discredit on the school, since the state reports on this matter are circulated in every town in the state.

Judging from some of the excuses for absence that have been handed to me by pupils during the past year and a half, there is nothing too trivial to make some people feel justified in allowing their children to remain out of school for a half-day or more. Except in the case of illness or extreme necessity, every pupil should be in school, on time, every day. A pupil who stays out for his own personal pleasure, and is then given an excuse by his parents to present to the teacher, is making a farce of his education, and his parents are helping him to do it. He is in the same category as the pupil who comes to school with no intention of doing his best. Both are wasting their time, the teacher's time, the time of the other pupils, and the school district's money.

Home Study

Under the present time-table, each pupil ordinarily needs to do the equivalent of two periods (one hour and 40 minutes) of study outside of school hours. The headmaster, feeling that the classroom work did not show adequate preparation on the part of many pupils, made a canvass to determine the amount of time which was being devoted to outside preparation. The results of this survey are given herewith. The number of pupils included in this table is 23.

Time spent per day outside school hours on preparation	Number of pupils	% of Total
2 periods or more	1	4.4
1 hour (1¼ periods)	9	39.1
30 to 50 minutes	7	30.4
0 to 30 minutes	6	16.1

This shows that ninety-five per cent of this group is not doing the outside work which is expected of them. This

situation may explain why it is impossible to insist on the standards being kept as high as they should be.

Co-operation Improves Schools

It is not necessary to elaborate on conditions to show that in some cases parents are not giving the education of their children any more attention than to complain about its high cost and the apparent inefficiency of present methods. They know nothing about what their children are studying or the conditions under which they are working, and apparently they care nothing about knowing.

Let it not be supposed from the above, that the schools of Amherst are not doing good work, because they are. Rather try to see what an infinitely better job they might do with close cooperation between the parents and the teachers. This method of bettering the schools costs absolutely nothing but a little time and good will, and it will do more to improve the schools of this town than could be done with all the gold in the vaults of the national treasury. Money, of course, is necessary, but it is not one bit more necessary than co-operation.

You are investing your money in the school system for the benefit of your children. See to it that they do not lose a lot of the good of that investment because of your unwillingness to cooperate with the schools.

The teachers are always willing to talk over matters with any parent, and would gladly set aside some regular time to receive parents if it were thought that this would bring them into better contact with hem. The head-master intends to set aside a definite number of days and evenings before the close of this school year for interviews with parents.

Recommendations

Under this heading I wish to call to your attention some changes, which I believe, if carried out, would add

greatly to the efficiency of the school system in this town.

One of the things which is cutting down the effectiveness of the work in the village school is the present grouping of the elementary and primary grades. Miss Jenkins now has grades 1, 2, 3, and 4, while Miss Piiper is in charge of grades 5, 6, 7 and 8. This division is only an arbitrary one and makes for difficulty, especially since the primary room has been overcrowded during part of the year. The problem might be solved for a time by arranging to have another cadet teacher who would do her work entirely in the grades. This remedy however, would only give temporary relief to an awkward situation. I believe that the real solution of the problem lies in dividing the grades into two groups of three each, and then organizing an approved six year High School. There are many such systems running throughout the state, and they are increasing.

This plan would provide for grades 1, 2 and 3 in the primary room, grades 4, 5 and 6 in the elementary room, and grades 7 through 12 in the High School under the direct supervision of the headmaster. The placing of grades 7 and 8 in the high school would mean that they would be given a somewhat different program of work to follow than they are now doing, and it would serve to promote the pupil's interest in school life in general. In order that this plan be most successful, it would mean that pupils for the seventh and eighth grades from the outlying districts would have to be brought into the village.

In the first place, it would mean that pupils would not have to spend a term or more "finding themselves" after entering the freshman class, as is now the case, especially with those pupils who come in from the rural schools. Secondly, the larger classes that would obtain under this system would give greater competition

among the pupils, which, in turn, would serve to bring forth greater effort, with a consequent raising of the standards of the school. The centralized school system of today is the system which is doing the most effective work. Better teachers can be hired, and the increased social life of the pupils themselves has been enough to warrant its adoption in many localities.

Latin

Number of pupils in the Freshman Class	17
Number taking the Classical Curriculum	2
Per cent of Class taking Classical Curriculum	11.8
Number taking Latin because of a definite need for college entrance	1

The above table will show the status of the Latin course in the freshman class. Outside of this class there are two pupils taking Latin courses. One of these pupils intends to go to college and wishes to present two years of Latin for credit; the other does not intend to use it for this purpose. Under a ruling of the State Board of Education, a pupil is not given any credit toward graduation for less than two years of Latin, or any other language. I do not believe that Amherst High School should continue to offer Latin as a regular subject, unless, it is found that those pupils who intend to enter college cannot substitute French. It is possible to enter nearly any college in the country without previous study of Latin. In order that Latin be given here, it means that nearly half the time of one teacher be devoted to it. At present the teacher is devoting about two periods per day to benefit four pupils, which makes the per capita cost for Latin instruction alone $62.50. In my opinion this amount of time and money can be invested much more wisely and to the greater benefit of the majority of the pupils.

Chemistry

The course in chemistry should not be offered an-

other year, unless the town can provide adequate apparatus and supplies for a large class of pupils. With a class as large as that which entered in September, laboratory work is out of the question in the present quarters unless it is run in two sections. Equipment for a course of this kind is highly expensive and the materials used are dangerous to the health, and even the lives, of the pupils unless they are properly handled. There is no means provided for a hood, under which experiments involving the use of poisonous gases may be performed, and after one attempt this year (manufacture and properties of chlorine) the headmaster decided that the usual course of experiments could not be carried out under the existing conditions without too great a risk to the pupils.

Drawing

There are many pupils who would like to take drawing if this were possible. Last year, Mrs. Sears, realizing the need for this work, gave a large amount of time to those pupils who were interested and some very creditable work was turned out. This year, with a longer schedule of classes, she has not been able to do very much of this work. I wish to bring home to the people of Amherst, that drawing is one of the most needed courses in a school system, and a pupil is not getting a real broad education unless he can get some understanding of the principles of drawing and design.

The Building

It would be a very great improvement if the building could be supplied with some better toilet facilities than we have at present. It is a feasible plan to put a brick or tile well in the cellar which will give a continuous supply of water. By means of an electric pressure system, this might be used to operate flush toilets and to provide running water for drinking fountains and sinks. The present toilet facilities are both unhealthy and un-

sanitary, and something should be done in the very near future to remedy these conditions.

The laboratory should be made into a class room and fitted with some sort of desks or arm chairs, preferably the latter. The lighting arrangements should be improved in this room and in the intermediate room. Electric lights should be installed in the primary room.

In concluding, I wish to thank you, the teachers, the pupils and the School Board for the help which has been given me during the past year in the management of the affairs of the school.

Respectfully submitted,

ARTHUR C. SEARS,
Headmaster.

February 1, 1924.

REPORT OF MUSIC SUPERVISOR

Mr. Harold Bales,
Superintendent of Schools, Amherst, N. H.
Dear Sir:

I am submitting herewith a report on the work of the Music Department which was started in the month of September, 1923.

The aim of Public School Music is an appreciation of good music on the part of the child. There is a difference of opinion as to how this can be accomplished.

The essentials necessary in the accomplishment of the aim are:

1. Voice Culture—taught by imitation and suggestion. This is a memory process.

2. Interpretation—taught by imitation and suggestion. This is also a memory process.

3. Music Reading—a reasoning process taught by a pedagogical arrangement of the principals of Time and Tune.

The pupils, both in the village and rural schools, have been taught to imitate correct tones and to sing softly. In the lower grades they get this training in their rote songs. They also have been taught to interpret songs with the expression intended by the composers.

As there is a shortage of music readers the pupils in the lower grades, the second and third, are taught note reading from the blackboard. The fourth, fifth, sixth seventh and eighth grades are reading notes from books. In the high school chorus singing is in progress.

The loyal support of the Superintendent and school board is much appreciated.

Respectfully submitted,
MARION A. KING FITCH,
Supervisor of Music.

REPORT OF MEDICAL INSPECTION

Milford, N. H., January 26, 1924.

To the School Board of Amherst:

I herewith submit my annual report of medical examination of schools.

The number of school examined was the same as last year with an increased enrollment since 1921-22.

The following form gives a report of examination made, and also shows the demands of the State Board of Education as to the work required.

Number examined: Pupils 177; Teachers 5; Others 0.

Defective vision	19
Anaemia	3
Nervous disease	3
Skin disease	4
Defective teeth	122
Hypertrophied tonsils	45
Adenoids	45
Defects of breathing	1
Unvaccinated	31
Unvaccinated (without proper excuse)	20
Fracture (old)	2

The follow-up work of the School Nurse, Miss Chase will be found on another page.

Respectfully submitted,

OSCAR BURNS, M. D.

REPORT OF SCHOOL NURSE

To Mr. Harold C. Bales, Supt. of Schools, Amherst:

The following is a report of the health work in the Amherst schools.

I began my work in December 1922. The fall medical inspection had been completed by Dr. Burns and soon after I began my work the notices of defects found were sent to the parents. Before any home visits were made, visits were made to the schools to get acquainted with teachers and pupils.

The medical inspection in the spring was omitted, but at this time the pupils were weighed. In nearly every case a gain had been made. I hope the time may come when it will be possible to provide hot lunches at noon for those pupils who must carry lunches.

From time to time home visits have been made in the various districts and the parents have shown a good feeling of cooperation. Some defects have already been corrected and as the pupils and their parents become more accustomed to the health idea, I look for even better results.

The regular fall medical inspection in 1923 was made by Dr. Burns and his report shows the defects noted. At the request of the State Department of Education an accurate list of the unvaccinated pupils was made. At the present time there are eighteen pupils who are unvaccinated without proper excuse.

We have been fortunate in avoiding all serious epidemics in the past year and hope the same will be true of this school year.

Only through the cooperation of all who are concerned, namely teachers, pupils, parents, doctor, and nurse, can the most be done for the positive health of the pupils.

Respectfully submitted,

ADALINE CHASE, R. N.

RETURN OF SCHOOL CENSUS SEPTEMBER 1923

James Atkinson, Enumerator

Number of children 5 to 16 years of age: Boys 126, Girls 88, Total	214
Total number of children registered as members of local public schools on Sept. 30, 1923	186
Number of children enumerated who are attending elementary school outside the district	16
Number 5 to 8 years of age not attending school	18
Number of tuition pupils in high school	0
Number of tuition pupils in elementary school	2
Number of children enumerated who are attend- high school outside the district	2
Others over 16 years of age attending high school outside the district	5

High School Enrollment 1922-1923

Seniors: Girls, 5; Boys, 1; Total	6
Juniors: Girls, 1; Boys, 0; Total	1
Sophomores: Girls, 0; Boys, 5; Total	5
Freshmen: Girls, 2; Boys, 5;	7
Total	19

Of these, six withdrew during the year, leaving thirteen members in June.

PERFECT ATTENDANCE 1922-1923

Three Terms:

Charles Howard, Myra Vinson, Paul Vinson, Ruth Noble, Olive Sherman, Wilford Burnett.

Two Terms:

Phyllis Raymond, Esther Richardson, Ruth Richardson, Evelyn Monson, Lucy Swenson, Eric Hare, John Richardson, Helen Richardson, Edith Noble, Earl Parshley, Agnes Gaidmore, Leon Gaidmore.

One Term:

Donald Caldwell, Daniel Wetherbee, Reginald Going, Hazel Hare, Thelma Hare, Ellis Patterson, Theodore Richards, Robert Odell, Doris Ladd, Edwin Locke, Edwin Burnham, Mildred Fisher, Elizabeth Vinson, Frank Clark, Nelson Brown, Elizabeth MacKay, Alexander MacKay, Margaret Sherman, Olive Hill, Richard Small, Lillian Brown, Catherine Arnold, Richard Arnold, William Goodale, James Hodgson, Kathleen Hodgson.

Perfect Attendance Sept. 5, 1923 to Jan. 31, 1924

High: Charles Howard, Robert Odell, Ellis Patterson, Esther Richardson.

Intermediate: Elizabeth Anderson, Loretta Bliss, Doris Ladd, Nancy Locke, Clarence Richardson.

Primary: Edwin Locke, Herbert Miles, Ralph Odell, Dorothy Woods.

Border Street: Catherine Arnold, Richard Arnold, Theresa Arnold, Donald Grant, Frank Parshley, Carolyn Small, Miriam Small.

Cricket Corner: Wilford Burnett, John Towne.

Greeley: Edna Hill.

Ponemah: Nelson Brown, Albret Ingram.

No. 8: Edith Noble, Ruth Noble, Oline Sherman.

Pupils Who Completed Elementary School June 1923

(All entered Amherst High School Sept. 1923)

William Anderson	Guy Nelson
Eleanor Consigli	Robert Odell
Ethel Elliot	Ellis Patterson
Agnes Gaidmore	Herbert Patterson
William Goodale	Phyllis Raymond
Thelma Hare	Theodore Richards
Florence Hayward	Esther Richardson
Charles Howard	Ruth Richardson

GENERAL STATISTICS FOR SCHOOL YEAR 1922-1923

Number of weeks in school year	36
Average number of days schools were actually in session	165
Average number of sessions lost from all causes	32
Number of one-room schools maintained	5
Average membership of the four one-room schools 13.67 19.05 15.04 12.17 24.44	
Number of other schools, including High	3
Whole number of different pupils registered Boys 107, Girls 86, Total	193
Of these, eleven transferred from other towns in N. H.	
Enrollment by Grades I, 39; II, 17: III,27; IV, 23; V, 15; VI, 13; VII, 24; VIII, 16; IX, 7; X, 5; XI, 1; XII, 6;	193
Number under five years	0
Number between five and eight years	54
Number between eight and fourteen years	106
Number betwen fourteen and sixteen years	25
Number over sixteen years	8
Number of pupils registered in high school: Boys 11, Girls 8, Total	19
Number of non-resident pupils attending high school	0

Number of non-resident pupils attending elementary school	2
Average daily attendance in high school	13.33
Average daily attendance in elementary schools	126.63
Average daily attendance in all schools	139.96
Per cent of attendance in all schools	91.53
Per cent attendance in high school	93.88
Number cases of tardiness in all schools	618
Average cases of tardiness per pupil	4
Number cases of tardiness in high school	44
Average cases of tardiness in high school per pupil	3
Number not absent nor tardy during year	6
Number of pupils attending elementary school outside of the district	13
Number of pupils attending high school elsewhere	9
Salary of Headmaster	$1600
Average salary of elementary teachers	$767.14
Number of visits made to school by:	
School board members	52
Superintendent	173
Citizens (includes special occasions)	285

ATTENDANCE TABLE FOR SUPERVISORY SCHOOL UNION NO. 40 FOR YEAR 1922-23

BROOKLINE, N. H.

(Average Per Cent of Attendance 92.53)

	School & Grades	A	B	C	D	Name of Teacher	E	F
1	Brookline High	7	10	0	94.34	Miss Hastings	3	L
2	Intermediate 4-5-6	37	9	2	94.01	Miss Slack	1	L
3	Grammar 7-8	26	14	1	92.28	Miss Hastings	3	C
4	Primary 1-2-3	45	88	3	89.50	Miss Dearth	1	L

AMHERST, N. H.

((Average Per Cent of Attendance 91.89)

	School & Grades	A	B	C	D	Name of Teacher	E	F
1	Cricket Corner I-VIII	15	30	1	95.06	Miss Sterling	1	L
2	Greeley I-VII	17	295	2	94.24	Miss Boutelle	1	L
3	Village V-VIII	30	51	1	94.21	Miss Piper	6	C
4	Amherst High	19	292	0	93.88	Mr. Sears	1	L
						Mrs. Sears	1	P
						Miss Sweatt	1	L
5	Ponemah I-VI	23	15	0	92.28	Miss Stiles	1	C
6	Border St. I-VIII	32	62	0	89.86	Miss Bersetts	1	L
7	Village I-IV	44	84	0	86.46	Miss Jenkins	3	L
8	North I-VI	18	27	2	89.13	Mrs. Wilson	1	L

MILFORD, N. H.

(Average Per Cent of Attendance 91.77)

	School & Grades	A	B	C	D	Name of Teacher	E	F
1	High Bldg. VIII	48	10	7	96.29	Miss Brien	3	C
2	High School	250	298	18	96.08	Mr. Hills	4	L
						Mr. Winslow (Sub.)	0	C
3	White VI	46	16	5	95.04	Miss Clarkin	2	C
4	High VII	45	14	3	94.53	Miss Tobie	17	C
5	High Bldg. VII-VIII	46	23	3	94.36	Miss Moriarty	1	L
6	Pine Valley I-VI	30	26	1	94.50	Mrs. Powers	16	C
7	White V	45	5	1	93.13	Mrs. Trumbull	14	C
8	White V-VI	45	0	5	93.12	Miss McGary	1	L
9	Osgood I-VI	45	78	2	92.70	Miss Folsom	1	L
10	White IV	36	30	3	92.67	Miss Merrill	2	C
11	Brick III	37	18	0	91.34	Mrs. Marsh	17	C
12	White IV	36	42	0	91.17	Mrs. Hagar	4	C
13	Brick II	42	28	2	90.83	Miss Barker	5	L
14	Federal Hill I-VI	11	64	1	90.75	Miss Mack	4	L
15	North I-VI	16	28	0	89.89	Mrs. Tennison	2	L
16	Brick II	47	20	1	89.23	Miss Kieley	13	C
17	Laurel I-III	25	42	0	89.16	Miss Coumans	1	P
18	Brick III	37	12	1	87.98	Miss Sutherland	4	C
19	Brick I	32	13	0	87.64	Miss Tebbetts	1	L
20	Brick I	43	41	0	85.00	Miss Pettee	18	C

MONT VERNON, N. H.

(Average Per Cent of Attendance 90.13)

	School & Grades	A	B	C	D	Name of Teacher	E	F
1	Grammar V-VIII	27	17	1	92.42	Mrs. Hadley	2	C
2	Primary I-IV	19	21	0	87.85	Miss Wheeler	1	L

A—Number of pupils enrolled.
B—Number of tardinesses.
C—Number of pupils not absent nor tardy.
D—Per Cent of Attendance.
E—Years of service in district.
F—Credentials: "C" Certificate; "L" License; "P" Permit.

Births Registered in the Town of Amherst, N. H. for the Year Ending December 31, 1923

Date and Place of Birth	Name of Child (if any)	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
Feb. 3, Amherst	Henry Theodore	Clarence Trombly	Festis Trombly	Highgate, Vt.	Washington, Vt.
Feb. 9, Amherst	Leo Patrick	Fred Hutchinson, Jr	Katherine J. Doyle	Keene, N. H.	Amherst
Feb. 19, Amherst	Lois Emily	Louis Crowther	Julia Hamblett	Reading, Mass.	Southboro, Mass.
Feb. 22, Amherst	George Edward	Clarence Douglas	Ella Richardson	New Boston	Lyndeborough
Apr. 1, Amherst	Marion	Clarence W. Frost	Mary A. Campbell	Brookline, Mass.	Charlest'n, Ms.
Apr. 14, Amherst	Gladys Mae	Richard W. Weston	Cevie M. Towne	Amherst	Wilton
May 25, Amherst	Lawrence Eugene	Melvin L. Ladd	Dorothy Goodale	Deerfield	Amherst
May 20, Amherst	Melbourne James	Melbourne G. Hicks	Louise Richardson	Sackville, N. B.	Brookline
May 28, Amherst	Harold Whiting	Norman Trow	Helen M. Howard	Mont Vernon	Milford
July 15, Amherst	Arthur Joseph	Arthur J. Hugron	Margaret Wyatt	Swanton, Vt.	Halifax, N. S.
July 17, Amherst	Garnet Miles	Ernest Miles	Bessie Colburn	Amherst, N. S.	Oxford, N. S.
July 27, Amherst	Betty Emeline	Fred C. Oliver	Betty Bolsover	Londonderry	Manchester
Sept. 20, Amherst	Harold Carl	Edward Long	Dorothy Tower	Lyndeborough	New Boston
Sept. 20, Amherst	Howard Earl	Edward Long	Dorothy Tower	Lyndeborough	New Boston
Sept. 30, Amherst	Mildred Dow	Horace Hanson	Etta May Adams	Amherst	Portland, Me.
Nov. 7, Amherst	Ralph Elgin	Elgin J. Bartlett	Alida J. Glover	Amherst	Amherst

Marriages Registered in the Town of Amherst, N. H. for the Year Ending December 31, 1923

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of marriage	Age	Name of Parents	Birthplace of Parents	Name, Residence and official station of person by whom married
June 7, Ayer, Mass.	George Bowler	Milford	23	Chas. Bowler, Sr. Sarah Antill	Mountsorrel, E. Mountsorrel, E.	Franklin H. Reeves. Clergyman Ashburnham, Mass.
	Inez Georgia Charlotte Peterson	Amherst	17	Gustaf Peterson Mathilda Peterson	Sweden Sweden	
June 6, Merrimack	Frank H. Emerson	Amherst	45	Stephen H. Emerson Martha A. Frost	Newark, N. J. Concord	John Wright Clergyman Merrimack
	Rica E. Webster	Merrimack	34	George H. Webster Mary H. Smith	Moors Forks N Y Moors Forks N Y	
Sept. 22, Milford	Guy W. Davis	Bristol, Conn.	24	William H. Davis Gertrude Chamberl'n	Haverhill, Mass. Waterbury, Vt.	Irving C. Brown Clergyman Milford
	Evelyn E. Parshley	Amherst	20	Levi C. Parshley Frances Avery	Barnstead Francestown	
Oct. 17, Amherst	Arthur L. Daniels	Amherst	24	Joseph Daniels Rosie Daniels	Canada Canada	M. T. Anderson Clergyman Amherst
	Ruth E. Denison	Essex, Conn.	20	Frederick Denison Olga Szeor	Hartford, Conn. Hartford, Conn.	
Oct. 19, Amherst	Ernest Burges Marsh	U. S. Navy	28	Stewart O. Marsh Marie P. Briggs	Milburn, N. J. Germany	George F. Sibley Clergyman Amherst
	Marcia Winnifred Hill	Amherst	18	Cleon M. Hill Eva G. Robinson	Mont Vernon Fitchburg, Mass.	

Deaths Registered in the Town of Amherst, N. H. for the Year Ending December 31, 1923

Date and Place of Death	Name and Surname of Deceased	Age			Place of Birth of Father	Place of Birth of Mother	Name of Father	Name of Mother
Jan. 26, Amherst	Lucy A. Piper	68	2	5	Lake Champlain	Salem, Mass.	John Gibson	Mary Nourse
Feb. 3, Amherst	Leo P. Hutchinson	0	0	3	Milford	Amherst	Fred A. Hutchinson	Katherine Doyle
Mar. 8, Amherst	Rachel Clement	1	1	24	Epsom	New Boston	George J. Clement	Fannie Douglas
Mar. 4, Amherst	George E. Douglas	0	0	10	New Boston	Lyndeborough	Clarence G. Douglas	Ella M. Richardson
Feb. 21, Amherst	Elizabeth Hartshorn	90	9	28	Antrim	Bedford, Mass.	Jonathan Knight	Lucy A. Putnam
Mar. 7, Amherst	Isabella A. Hale	63	4	4		Nashua	William E. Winn	Lydia A. Rideout
June 18, Amherst	Fred Boutelle	58	4	27	Amherst	Mont Vernon	Horace S. Boutelle	Martha A. Trow
July 21, Amherst	Luther B. Converse	72	6	10	Amherst	Amherst	Charles Converse	Elizabeth Fuller
Aug. 26, Amherst	Lyda Morrill	36				Maine	James Cox	Emma U. Ramsdell
Aug. 2, Amherst	Joseph W. Curley	17	2		Boston	Milton, Mass.	John G. Curley	Margaret M. Kelley
Sept. 9, Amherst	Leward Pelletier	21	11	10	Scotia, N. Y.	Sciota, N. Y.	Cyrille Pelletier	Jennie Dragon
Sept. 9, Amherst	Theodore Tremblay	18	1	22	Scotia, N. Y.	Canada	Edward Tremblay	Claudie Caron
Nov. 14, Amherst	Laura A. Decatur	76			Amherst	Amherst	Ezra D. Clark	Harriet Felton
Dec. 30, Amherst	Mary K. Anderson	61			Scotland	Scotland		Ellen Kimbury
Feb. 27, Nashua	Mary Hammond	67						
May 20, Nashua	Charles E. Atkinson	50	5	22	England	England	Robert Atkinson	Ann Bethel
Nov. 7, Nashua	Olla F. McKay	31	3	13	N. S.	N. S.	Walter Gisher	Elizabeth Bates